

[BILLING CODE: 4810-31-P]

### DEPARTMENT OF THE TREASURY

**Alcohol and Tobacco Tax and Trade Bureau** 

[Docket No. TTB-2019-0001]

**Proposed Information Collection; Comment Request (No. 75)** 

**AGENCY:** Alcohol and Tobacco Tax and Trade Bureau (TTB); Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** As part of our continuing effort to reduce paperwork and respondent burden, and as required by the Paperwork Reduction Act of 1995, we invite comments on the continuing information collection listed below in this notice.

**DATES:** We must receive your written comments on or before [INSERT DATE 60 DAYS AFTER PUBLICATION IN THE FEDERAL REGISTER].

**ADDRESSES:** As described below, you may send comments on the information collection described below using the "Regulations.gov" online comment form for this document, or you may send written comments via U.S. mail or hand delivery. We no longer accept public comments via email or fax.

- <u>Internet:</u> To submit comments online, use the comment form for this
  document posted within Docket No. TTB–2019–0001 on the "Regulations.gov" erulemaking website at <a href="https://www.regulations.gov">https://www.regulations.gov</a>;
- <u>U.S. Mail:</u> Send comments to the Paperwork Reduction Act Officer,
   Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau,
   1310 G Street, NW., Box 12, Washington, DC 20005.

Hand Delivery/Courier: Delivery comments to the Paper Reduction Act
 Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade
 Bureau, 1310 G Street, NW., Suite 400, Washington, DC 20005.

You must reference the information collection's title or recordkeeping requirement number, and OMB control number in your comment.

You may view copies of this document, the information collection described in it, and all comments received in response to this document within Docket No. TTB–2019–0001 at <a href="https://www.regulations.gov">https://www.regulations.gov</a>. A link to that docket is posted on the TTB Web site at <a href="https://www.ttb.gov/forms/comment-on-form.shtml">https://www.ttb.gov/forms/comment-on-form.shtml</a>. You may also obtain paper copies of this document and any comments received in response to it by contacting Michael Hoover at the addresses or telephone number shown below.

FOR FURTHER INFORMATION CONTACT: Michael Hoover, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005; 202–453–1039, ext. 135; or <a href="mailto:informationcollections@ttb.gov">informationcollections@ttb.gov</a> (please do not submit comments to this email address).

#### SUPPLEMENTARY INFORMATION:

# **Request for Comments**

The Department of the Treasury and its Alcohol and Tobacco Tax and Trade Bureau (TTB), as part of their continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to comment on the continuing information collection described below in this notice, as required by the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 et seq.).

Comments submitted in response to this notice will be included or summarized in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments are part of the public record and subject to disclosure. Please do not include any confidential or inappropriate material in your comments.

We invite comments on: (a) Whether this information collection is necessary for the proper performance of the agency's functions, including whether the information has practical utility; (b) the accuracy of the agency's estimate of the information collection's burden; (c) ways to enhance the quality, utility, and clarity of the information collected; (d) ways to minimize the information collection's burden on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide the requested information.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information has a valid OMB control number.

## **Information Collections Open for Comment**

Currently, we are seeking comments on the following recordkeeping requirement:

## OMB Control No. 1513–0110

<u>Title:</u> Recordkeeping for Tobacco Products Removed in Bond from a Manufacturer's Premises for Experimental Purposes—27 CFR 40.232(e).

Abstract: The IRC at 26 U.S.C. 5704(a) provides that manufacturers of tobacco products may remove tobacco products for experimental purposes without payment of Federal excise tax, as prescribed by regulation. Under that authority, the TTB regulations at 27 CFR 40.232(e) require the keeping of certain usual and customary business records regarding the description, shipment, use, and disposition of tobacco products removed for experimental purposes outside of the factory. These records are subject to TTB inspection and are necessary to protect the revenue, as they allow TTB to account for the lawful experimental use and disposition of nontaxpaid tobacco products, and to detect diversion of such products into the domestic market.

<u>Current Actions:</u> There are no changes to this information collection or its estimated burden, and TTB is submitting it for extension purposes only.

<u>Type of Review:</u> Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

• Number of Respondents: 235.

• Average Responses per Respondent: One.

• Number of Responses: 235.

• Average Per-response and Total Burden: None. (Per the OMB

regulation at 5 CFR 1320.3(b)(2), there is no burden associated with the

collection of usual of customary records kept during the normal course of

business.)

Dated: September 30, 2019.

Amy R. Greenberg,

Director, Regulations and Rulings Division.

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